

INCOME TAX PREPARATION

Please be aware that our tax preparers are not tax accountants; they are active duty or retired personnel who have taken a short course in BASIC tax preparation and as such, are not prepared to do complicated tax returns. If you have extensive investments, a sizeable personal business, limited partnerships, foreign investments, etc, you will be referred to a paid preparer, UNLESS you have made prior arrangements with a specific tax preparer to do your return. If you have a question about this, please call the tax center at 937-656-1423 or email us at tax.center@wpafb.af.mil.

It is VERY IMPORTANT that you bring last year's federal and state return with you. This will make our job much easier, particularly if you filed with several different states.

You should arrive at the tax center AT LEAST 10 minutes prior to your appointment to fill out required paperwork. We have allotted 90 minutes for each appointment as it will usually take that long to complete your federal and state returns. Complicated returns or returns with multiple states involved will take longer, so you may have to schedule two appointments. If you want us to prepare a dependent's return in addition to your return, you MUST schedule an additional appointment for each dependent.

We WILL NOT do married filing jointly versus married filing separately comparisons. We can only give you a general idea of what the difference will be.

If you sold stock, bonds, or mutual funds, you MUST have the cost basis for the sale. This is the total cost, considering all purchases and sales and reinvested dividends. Contact your broker if you don't have this information.

WHAT TO BRING TO YOUR TAX APPOINTMENT

TAX RETURNS

2008 federal, state, and local

PERSONAL DATA

Social Security numbers, including spouse and children. Bring actual cards, if possible.

We cannot complete your return without SSANs or ITINs.

Child care provider's tax ID or Social Security Number, and address

Bank routing number and account number if you want direct deposit of refund or payment of amount owed.

EMPLOYMENT AND INCOME DATA

W-2 Forms

Alimony received

Jury Duty pay

Gambling and lottery winnings and losses; Form W-2G

Scholarships and fellowships

Tip income

Self-employment income and expenses, 1099 MISC

Retirement, pension, or IRA distributions; Form 1099-R

Social Security; Form SSA-1099

Prior year state and local tax refunds; Form 1099-G

Unemployment compensation; Form 1099-G

Annuities

Interest; Form 1099-INT and 1099-OID
Dividends; Form 1099-DIV
Proceeds from broker transactions; Form 1099-B and capital gains
Rental income and expenses, including depreciation
Business income and expenses, including vehicle mileage (personal and business)
Miscellaneous income; Form 1099-MISC
Cancellation of Debt; Form 1099-A and/or Form 1099-C
Economic Recovery Payment: \$250/\$500 paid to Soc. Sec. & VA recipients

DEDUCTIONS (not itemizing)

Alimony paid (need recipient's Social Security Number)
Education expenses (student loan interest, tuition, course-related books, supplies, fees and equipment)
Child and dependent care expenses
IRA (ROTH and traditional), Keogh, 401-K, and other retirement contributions
Unreimbursed moving expenses
Residential energy credits
Adoption expenses
Medical/Health savings accounts
If you have large medical/dental expenses but you don't have enough deductions to itemize, expenses exceeding 7.5% of your adjusted gross income are deductible on your OHIO tax form.
Real estate property tax. Up to \$1000 deductible even if not itemizing.
Sales or excise taxes paid on a new automobile or motorcycle purchased after 2/16/2009.

SCHEDULE A – ITEMIZED DEDUCTIONS

Medical and dental expenses. Expenses exceeding 7.5% of Adjusted Gross Income are deductible.
State and local income taxes OR general sales tax. Taxes paid on a new or used automobile, motorcycle, motor home or airplane may be deductible.
Real estate taxes
Personal property taxes
Home mortgage interest and points; Form 1098
HUD-1 closing statement if you purchased a home in 2009
Private mortgage insurance, if home purchased in 2009
Cash gifts. Must have written proof of gift.
Non-cash gifts. If over \$499 total, must have itemized list and be able to substantiate date of purchase, purchase cost, and value for each item at time of gift
Vehicle mileage for charity work
Casualty or theft losses
Unreimbursed employee expenses—military moving expenses, job travel, union dues, job education, subscriptions, job hunting expenses, etc.
Tax preparation fees, including credit card convenience fee to pay taxes
Other expenses – investment, safe deposit box, etc.
Note: Total unreimbursed employee expenses, tax preparation fees and other expenses must exceed 2% of adjusted gross income to be deductible.

OTHER DOCUMENTS

Prepaid federal, state, and local tax vouchers. Need date paid and amount.
Schedule D worksheet for capital loss carryover from previous year(s)
Divorce decree or separation agreement involving custody of children or payment of taxes